

# Preface

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1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution.
2. The Report contains the results of performance audit of implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).
3. The performance audit covered the period from April 2007 to March 2012. The audit was conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

